GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Amendment to Go.Ms.No.588, Revenue (CT-II) Department, dated 12.12.2017 – Orders – Issued.

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REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No.379 Dated: 30-12-2021

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017(Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt: 07-06-2017.
2. Go.Ms.No.588, Revenue(CT-II)Department, dated 12.12.2017
3. Go.Ms.No.299,Revenue(CT-II)Department, dated 28.10.2021
4. Notification No.16/2021 - Central Tax (Rate), Department of Revenue, Ministry of Finance, Government of India, Dated: 18-11-2021.
5. From the Chief Commissioner of State Tax, A.P., CCST File No.REV03-12039/158/2021-DC-CCT, Dated: 29/12/2021.

ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated: 30-12-2021.

NOTIFICATION

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments further to amend the notification of the Government of Andhra Pradesh issued in Go.Ms.No.588, Revenue(CT-II)Department, dated 12.12.2017 namely:—

AMENDMENT

In the said notification, in the TABLE, -

(i) against serial number 3, in column (3), in the heading " Description of Services" , the words "or a Governmental authority or a Government Entity" shall be omitted;

(ii) against serial number 3A, in column (3), in the heading " Description of Services ", the words "or a Governmental authority or a Government Entity" shall be omitted;

(iii) against serial number 15, in column (3), in the heading " Description of Services ", after item (c), the following shall be inserted, namely, -

"Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017).";

(iv) against serial number 17, in column (3), in the heading " Description of Services ", after item (e), the following shall be inserted, namely, -

"Provided that nothing contained in item (e) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)."

2. This notification shall come into force with effect from 1st day of January, 2022.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

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MUKESH KUMAR MEENA
SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada)
The Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada.

**Copy to:**
The Director General, General Administrative (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S to Special Chief Secretary to Chief Minister.
The P.S to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.s to the Spl.C.S (CT, Excise & Regn., & Stamps). The Law (H) Department Sf/Sc

//FORWARDED::BY ORDER//

SECTION OFFICER